

453B.14 Revision of tax — refunds.

Sections [421.5](#), [422.26](#), [422.28](#), [422.29](#), [422.73](#), and [422.74](#) shall apply to [this chapter](#), except that a refund claim filed later than thirty days from the expiration date of the stamps for which the refund is requested shall not be allowed by the director.

[90 Acts, ch 1251, §50](#)

C91, §421A.14

C93, §453B.14